

Board of Commissioners
St. Tammany Parish Drainage District No. 2
St. Tammany Parish Police Jury
Slidell, Louisiana

I have compiled the accompanying financial statements of St. Tammany Parish Drainage District No. 2, a component unit of the St. Tammany Parish Police Jury, as of December 31, 1998, and for the year then ended, and the accompanying supplementary information contained in Schedule I, which is presented only for supplementary analysis purpose, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedule information that is the representation of management. I have not audited or reviewed the accompanying financial statements and supplementary schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the government unit's financial position and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.


David E. Moyle, CPA

May 28, 1999

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2
 ST. TAMMANY PARISH POLICE JURY
 SLIDELL, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1984

	Governmental Fund Types	Account Groups	Total (Memo Only)
	Special Revenues	General Fixed Assets	
ASSETS			
Cash	\$138,251		\$138,251
Ad Valorem Taxes Receivable	124,580		124,580
Property and Equipment			
Land, Equipment & Building		\$133,650	133,650
	\$262,751	\$133,650	\$396,401
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 38,481		\$ 38,481
Interest payable	1,258		1,258
TOTAL LIABILITIES	39,739		39,739
FUND EQUITY			
Investment in General Fixed Assets		133,650	133,650
Fund Balance (Deficit)			
Unreserved			
Undesignated	243,660		243,660
TOTAL EQUITY	243,660	133,650	376,700
TOTAL LIABILITIES AND EQUITY	\$262,751	\$133,650	\$396,401

See Accountant's Compilation Report.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

No employees and minutes did not approve of any such payments.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of St. Tammany Parish Drainage District No. 2 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



David E. Woyle, CPA

May 18, 1997

I examined supporting documentation for each of selected disbursements and found that payment was for the correct amount and to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

They were coded to the correct account.

- (c) determine whether payments received approval from proper authorities.

Review of bills supporting each selected disbursement indicates approval by the Commissioners, approved in the minutes of the Board's meetings.

Meetings

7. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 48:11 through 48:12 (the open meetings law)

St. Tammany Parish Drainage District # 2 is only required to post a notice of each meeting and the accompanying agenda at the building in which the meeting is held. Management asserted that notices were properly posted. I could not find evidence of such. However meeting notices and agendas were found in the minute file.

bank

18. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

3. Obtain from management a listing of all employees paid during the period under examination.

No employees in 1896.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No employees in 1896.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the budget.

6. Trace the budget adoption and amendments to the minute book.

I was unable to locate formal adoption of the budget for 1896 in the minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Revenue was more than 5% below budget as the request for funds from FEMA and SCMS were denied. Likewise, expenditures were less than budget by more than 5% as the expenditures associated with the denied request for funds from FEMA and SCMS were severely curtailed.

Accounting and Reporting

8. Randomly select 8 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners
St. Tammany Parish Drainage District No. 2
St. Tammany Parish Police Jury
Slidell, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of St. Tammany Parish Drainage District No. 2 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Tammany Parish Drainage District No. 2's compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$10,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Two contracts for levee repairs were bid and let to lowest bidder during 1998, expenditures totaled \$46,930.00

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list.

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2
ST. TAMMANY PARISH POLICE JURY
SLIDELL, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 1986

COMPENSATION PAID BOARD MEMBERS

The appointed commissioners did not receive any compensation or per diem from the district for their duties.

See Accountant's Compilation Report.

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2 ST. TAMMANY PARISH POLICE JURY
 SLIDELL, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998

	Governmental Fund Types
	Special Revenues

REVENUES:	
Ad Valorem Taxes	\$127,911
Interest earnings	4,410

TOTAL REVENUES	132,321
EXPENDITURES:	
Current-	
Compensation paid Board members	0
Insurance	8,867
Professional services	27,423
Maintenance and repairs	10,410
Supplies General	480
Utilities	22,477
Advertising	0
Contract Services	81,842
Sheriff's collection fees	1,350
Pump Operations	3,388

TOTAL EXPENDITURES	164,884
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,563)
FUND BALANCE (DEFICIT), January 1	175,213

FUND BALANCE (DEFICIT), December 31	\$142,650

See Accountant's Compilation Report.

ST. TAMMANT PARISH BOATRACE DISTRICT NO. 2
ST. TAMMANT PARISH POLICE JURY
SLIDELL, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1996

ST. TAMMANY PARISH DRAINAGE DISTRICT NO. 2
 ST. TAMMANY PARISH POLICE JURY
 SLIDELL, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 1994

	Governmental Fund Types		
	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES:			
Ad Valorem Taxes	\$135,735	\$127,911	\$ (7,824)
Interest earnings	0	4,608	4,608
Federal Assistance	154,379	0	(154,379)
TOTAL REVENUES	289,114	132,519	(156,595)
EXPENDITURES:			
Current			
Compensation paid board members	0	0	0
Insurance	7,409	6,947	462
Office supplies	300	0	300
Professional services	25,000	27,323	(2,323)
Maintenance and repair	4,000	10,510	(6,510)
Supplies-General	800	650	(150)
Utilities	15,000	22,477	(7,477)
Contract services	340,880	91,842	249,038
Sheriff's collection fee	1,200	1,250	(50)
Assessor fee	600	0	600
Pump operations	10,000	3,145	6,855
TOTAL EXPENDITURES	444,509	164,564	280,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(155,395)	(32,045)	123,350
FUND BALANCE (DEFICIT):			
January, 1	375,313	375,313	0
FUND BALANCE (DEFICIT):			
December, 31	\$119,918	\$343,268	\$223,350

See Accountant's Completion Report.

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5015 WASHINGTON BLVD, SUITE 10, SLIDELL, LOUISIANA 70461
PHONE: (504) 885-1800 • FAX: (504) 885-0022

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ST. TAMMANY PARISH BEAUMONTE DISTRICT NO. 2
ST. TAMMANY PARISH POLICE JURY
SLIDELL, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

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